

## OVERVIEW AND SCRUTINY – KEY LINES OF ENQUIRY

### Overview and Scrutiny – Budget Proposals

#### A Framework for Review

In overall terms effective overview and scrutiny should:

- provide constructive ‘critical friend’ challenge
- amplify the voices and concerns of the public
- be led by independent people who take responsibility for their role
- drive improvement in public services

#### Budget management in context

- 1.1 Whilst this note focuses on the review of budget savings proposals budget management success is strongly influenced by what has happened during the year in terms of budget monitoring, variances from budgets that have arisen in year, explanations provided, risk and mitigations, the Council’s overall financial position and context. The latter of course is well known in Slough and exceptional in scale and magnitude due to the lack of accounts, a permanent finance team, the value of asset sales required as well as annual budget savings and the wide range of related financial challenges
- 1.2 In this way, the review of budget savings proposals should be seen as part of a continuum rather than a distinct phase.

#### The framework

- 1.3 The key activities to be undertaken under each of the 6 budget areas are shown in Appendix A. The numbering is not intended to indicate that the activities should be executed in a sequential manner. Indeed, many of the areas and activities are relevant throughout the process.
- 1.4 Appendix A – is a Key Lines of Enquiry Template that may be useful in focusing the Committee’s questions and evidence gathering. Note that the completion of such a questionnaire is in itself one line of enquiry that should be supported by other activities such as visits to other Councils or organisations, research on best practice activity in Local Government and other sectors, and, peer to peer discussions.

#### The Action

- 1.5 It is proposed that the budget savings for 2023/24 will be tabled in October/November and if necessary January 2023 also